

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
January 24, 2017

SECURITIES EXCHANGE ACT OF 1934
Release No. 79871 / January 24, 2017

Admin. Proc. File No. 3-17758

In the Matter of the Application of
CYNTHIA C. REINHART, CPA
For Review of Action Taken by
PCAOB

ORDER
SCHEDULING
BRIEFS

Cynthia C. Reinhart, CPA, filed an application, pursuant to Section 19(d)(2) of the Securities Exchange Act of 1934,¹ for review of action taken against her by the Public Company Accounting Oversight Board (“PCAOB”). PCAOB filed a copy of the index to the record on January 12, 2017, pursuant to Rule 420(d) of the Rules of Practice.²

Accordingly, IT IS ORDERED, pursuant to Rule 450(a) of the Rules of Practice,³ that a brief in support of the application for review shall be filed by February 23, 2017. A brief in

¹ 15 U.S.C. § 78s(d)(2).

² 17 C.F.R. § 201.420(d).

³ 17 C.F.R. § 201.450(a).

opposition shall be filed by March 27, 2017, and any reply brief shall be filed by April 10, 2017.⁴ Pursuant to Rule 180(c) of the Rules of Practice,⁵ failure to file a brief in support of the application may result in dismissal of this review proceeding.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

⁴ As provided by Rule 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rules of Practice 150 - 153, 17 C.F.R. § 201.150 - 153, with respect to form and service, and Rule of Practice 450(b) and (c), 17 C.F.R. § 201.450(b), (c), with respect to content and length limitations. Requests for extensions of time to file briefs will be disfavored.

⁵ 17 C.F.R. § 201.180(c).